# Data Dictionary

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| **Dataset Name** | Table C-4A and C-4B, Deductions By Type, C and S Corporations | |
| **Dataset Description** | This dataset contains corporate tax statistics based on corporate tax returns. For more information by taxable year, see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml, Annual Report, Tables C-4A and C-4B. | |
| **Dataset Update Frequency** | Annually | |

| Column Number | Data Field Name | Data Field Description | Data Field Type | API Field Name |
|---|---|---|---|---|
| 1 | ID | Row identifier. | Number | id |
| 2 | Taxable Year | Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts. | Number | taxable_year |
| 3 | Year Time Date | Taxable year for which tax returns were filed in time and date format. | Time and Date | year_time_date |
| 4 | Corporation Type | Designates either C or S Corporations. | Text | corporation_type |
| 5 | Returns With Compensation of Officers | Number of returns reporting Compensation of Officers. | Number | returns_with_compensation_of_officers |
| 6 | Compensation of Officers | Compensation of Officers total amount reported. | Number | compensation_of_officers |
| 7 | Returns With Salaries and Wages | Number of returns reporting Salaries and Wages. | Number | returns_with_salaries_and_wages |
| 8 | Salaries and Wages | Salaries and Wages total amount reported. | Number | salaries_and_wages |
| 9 | Returns With Repairs | Number of returns reporting Repairs. | Number | returns_with_repairs |
| 10 | Repairs | Repairs total amount reported. | Number | repairs |
| 11 | Returns With Bad Debts | Number of returns reporting Bad Debts. | Number | returns_with_bad_debts |
| 12 | Bad Debts | Bad Debts total amount reported. | Number | bad_debts |
| 13 | Returns With Rents | Number of returns reporting Rents. | Number | returns_with_rents |
| 14 | Rents | Rents total amount reported. | Number | rents |
| 15 | Returns With Taxes | Number of returns reporting Tax on CA Schedule A. | Number | returns_with_taxes |
| 16 | Taxes | Taxes total amount reported. | Number | taxes |
| 17 | Returns With Interest | Number of returns reporting Interest. | Number | returns_with_interest |
| 18 | Interest | Interest total amount reported. | Number | interest |
| 19 | Returns With Contributions | Total number of returns reporting Contributions. | Number | returns_with_contributions |
| 20 | Contributions | Total Contributions amount reported. | Number | contributions |
| 21 | Returns With Depreciation Or Amortization | Number of returns reporting Depreciation/Amortization. | Number | returns_with_depreciation_or_amortization |
| 22 | Depreciation Or Amortization | Depreciation/Amortization total amount reported. | Number | depreciation_or_amortization |
| 23 | Returns With Depletion | Number of returns reporting Depletion. | Number | returns_with_depletion |
| 24 | Depletion | Depletion amount reported. | Number | depletion |
| 25 | Returns With Advertising | Number of returns reporting Advertising. | Number | returns_with_advertising |
| 26 | Advertising | Total Advertising amount reported. | Number | advertising |
| 27 | Returns With Pension Or Profit Sharing Plans | Number of returns reporting Pension/Profit Sharing Plans. | Number | returns_with_pension_or_profit_sharing_plans |

| 28 | Pension Or Profit Sharing Plans | Total Pension/Profit Sharing Plans amount reported. | Number | pension_or_profit_sharing_plans |
|----|----|----|----|----|
| 29 | Returns With Employee Benefit Plans | Number of returns that reporting Employee Benefit Plans. | Number | returns_with_employee_benefit_plans |
| 30 | Employee Benefit Plans | Total Employee Benefit Plans amount reported. | Number | employee_benefit_plans |
| 31 | Returns With Other Deductions | Total number of returns reporting Other Deductions. | Number | returns_with_other_deductions |
| 32 | Other Deductions | Total Other Deductions amount reported. | Number | _other_deductions |
| 33 | Returns With Misc Deductions | Number of returns reporting Miscellaneous Deductions. | Number | returns_with_misc_deductions |
| 34 | Misc Deductions | Total Miscellaneous Deductions amount reported. | Number | misc_deductions |
| 35 | Returns With Recovery Property | Number of returns reporting Total Recovery Property. | Number | returns_with_recovery_property |
| 36 | Recovery Property | Recovery Property amount reported. | Number | recovery_property |
| 37 | Returns With Portfolio Income | Number of returns reporting Portfolio Income. | Number | returns_with_portfolio_income |
| 38 | Portfolio Income | Total Portfolio Income amount reported. | Number | portfolio_income |
| 39 | Returns With Interest on Investment Debts | Number of returns reporting Interest on Investment Debts. | Number | returns_with_interest_on_investment_debts |
| 40 | Interest on Investment Debts | Total Interest on Investment Debt amount reported. | Number | interest_on_investment_debts |
| 41 | Returns With Total Deductions | Number of returns reporting total deductions. | Number | returns_with_total_deductions |
| 42 | Total Deductions | Total deductions amount reported. | Number | total_deductions |

**Additional Details**

1.      Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.